



DISTRICT OF COLUMBIA

OFFICE OF THE STATE SUPERINTENDENT OF

# EDUCATION

## **LEA Financial Reporting Application – Instructions**

**Purpose:** This document outlines the instructions for local education agencies (LEAs) to submit financial expenditure data on the [LEA Financial Reporting application](#). All LEAs are required to submit financial expenditure data in the application. The deadline for submitting financial expenditure data in the application is **Monday, March 14, 2022**.

### **Access to Application**

The LEA Financial Reporting application can be accessed by visiting the following link: <https://octo.quickbase.com/db/bpzipwrmek>. The link directs to a Quick Base application. Users can use their existing Quick Base login credentials, or create a Quick Base account.

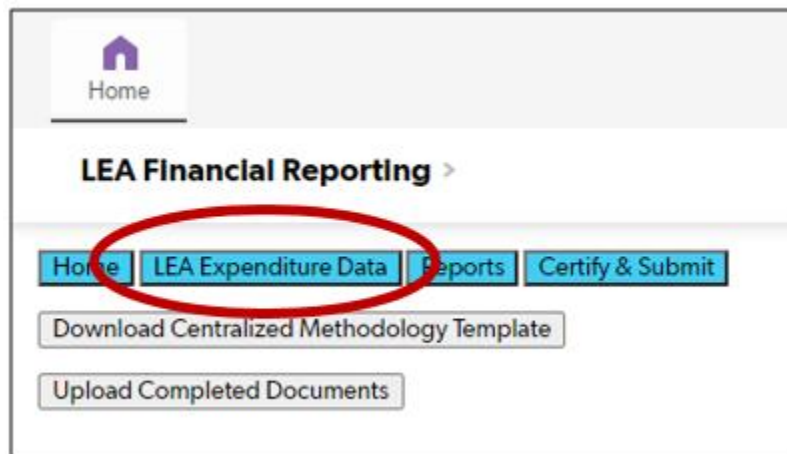
LEA staff with access to the application include those with the following roles in eSchoolPLUS:

- LEA Head of School;
- LEA Data Manager;
- Chief Financial Officer; and
- LEA Finance/Grants Manager.



If you want a member of your staff to have access to the application, please assign them to one of the four roles listed above in eSchoolPLUS **and** email a request to Ryan Aurori at [Ryan.Aurori@dc.gov](mailto:Ryan.Aurori@dc.gov).

## **Finance Expenditure Data Submission Instructions**

- 1) After logging in, users will be directed to the application home page. The home page contains the navigation menu, an overview of the application, and instructions for completing the financial data submission.
- 2) Click on the LEA Expenditure Data button.



- 3) On the next page, click on your LEA Name.

LEA Expenditure Data Summary	
LEA Code	LEA Name
  220	OSSE LEA

- 4) The following page provides the financial data collection fields. There are two sections: LEA Expenditures Summary and School Level Expenditures. The School Level Expenditures section will list all the schools in the LEA. To edit the data fields, click on the “Edit” button in the upper right hand corner of the page.

Home

LEAs OSSE Academy

Edit

Return

LEA Expenditures Summary

LEA Name

OSSE Academy

LEA Code

220

LEA Excluded Expenditure FY20

\$0.00

State/Local Expenditures for Maintenance of Effort FY19 (SY 18-19)

\$8,382,201.00

School Level Expenditures

Full Report

Grid Edit

More

3 Schools

	LEA Code	LEA Name	School Code	School Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total School Expenditures	Enrollment Count FY19	Enrollment Count FY20	Per Pupil Expenditure State/Local	Per Pupil Expenditure Federal	Per Pupil Expenditure Total	Per Pupil Expenditure State/Local Percentage
	220	OSSE Academy	2221	OSSE Academy Elementary School					\$0	120	243	\$0.00	\$0.00	\$0.00	
	220	OSSE Academy	2223	OSSE Academy High School					\$0	180	200	\$0.00	\$0.00	\$0.00	
	220	OSSE Academy	2222	OSSE Academy Middle School					\$0	220	230	\$0.00	\$0.00	\$0.00	
TOT					\$0.00	\$0.00	\$0.00	\$0.00	\$0	520	673				

- 5) The following page contains the data fields where you can provide both LEA and school-level financial data.

### School Level Expenditures:

This section is used to collect expenditure data at the **school level**. The financial data in this section will be used to calculate the per-pupil expenditure data that will be included on the DC School Report Card for each public school in the District. All LEAs are required to provide school-level expenditure data for all of the LEA's schools serving students in the 2020-21 school year.

To complete this section, please provide expenditures **for each school** in the following columns:

- Total School Level Expenditures – Federal
- Total School Level Expenditures – State/Local
- Total School Share of Centralized Expenditures – Federal
- Total School Share of Centralized Expenditures – State/Local

Home

**LEAs**   **Edit OSSE LEA**
Save & close
Cancel

Return

**LEA Expenditures Summary**

**LEA Name**  
OSSE LEA

**LEA Code**  
220

*LEA Excluded Expenditure FY19*

*State/Local Expenditures for Maintenance of Effort FY18 (SY 17-18)*

**School Level Expenditures**

More

1 School

	LEA Code	LEA Name	School Code	School Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total School Share of Centralized Expenditures State/Local	Enrollment Count	Per Pupil Expenditure State/Local	Per Pupil Expenditure Federal	Per Pupil Expenditure Total
	220	OSSE LEA	9000	OSSE State School					365	\$0.00	\$0.00	\$0.00

Financial expenditure data in these columns should be aggregated expenditures. As you enter expenditure data into these columns, the per-pupil expenditure calculations will be automatically updated by dividing the total expenditures by the enrollment count in the Enrollment Count FY21 column. The values in the per-pupil expenditure columns will be reported on the DC School Report Card.


Expenditures need to be dis-aggregated based on the source of funds: federal and state/local. Some LEAs and/or schools in the LEA may not have any expenditures with a source of federal funds. If that is the case, you can enter zero (\$0) into the appropriate cell.

Expenditures also need to be dis-aggregated between school-level and centralized. School-level expenditures are the actual expenditures that are accounted for at the school-level. Centralized expenditures are the expenditures that are attributed to a central office that services the schools in the LEA, or costs that are attributed to multiple schools in the LEAs.

All centralized expenditures need to be allocated to the school-level. However, it is possible that an LEA does not have any centralized expenditures. This is most common for an LEA that only has one school and therefore allocates all expenditures to the school-level. If that is the case, you can enter zero (\$0) into the appropriate column for that school.

- 6) The LEA-level expenditures will be provided in the LEA Expenditures Summary section:

## LEA Excluded Expenditures and Maintenance of Effort:

 Home





LEAs OSSE Academy

**LEA Expenditures Summary**

LEA Name	LEA Code
OSSE Academy	220
<b>LEA Excluded Expenditure FY20</b>	<b>State/Local Expenditures for Maintenance of Effort FY19 (SY 18-19)</b>
\$0.00	\$8,382,201.00

**School Level Expenditures**

Full Report | Grid Edit | More ▾ 3 Schools

	LEA Code	LEA Name	School Code	School Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total School Expenditures
 	220	OSSE Academy	2221	OSSE Academy Elementary School					\$0
 	220	OSSE Academy	2223	OSSE Academy High School					\$0

This section is used to collect FY21 LEA Excluded Expenditures. This section also displays the LEA's FY20 (2019-20 school year) State/Local Expenditures that are used in the Maintenance of Effort calculations.

- A. FY21 (2020-21 school year) LEA Excluded Expenditures - excluded expenditures are not included in the per-pupil expenditures calculation, but will be reported on the DC School Report Card. Excluded expenditures are:
- Debt service;
  - Capital expenditures;
  - Construction and capital improvements;
  - Community service operations, supplemental expenses made as a result of a presidentially declared disaster; and
  - Expenditures sourced from private funds.

The excluded expenditures listed in this section are defined as per the [National Center for Education Statistics – Financial Account for](#)

[Local and State School Systems](#). The expenditures associated with all of these categories need to be reported to OSSE as one aggregated amount. All LEAs need to provide this amount to OSSE as part of the LEA Financial Reporting requirement.

- B. FY20 (2019-20 school year) Maintenance of Effort - all LEAs that receive funds under Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA), are required to report their fiscal year 2020 (2019-20 school year) expenditures with a source of state/local funds as part of the Maintenance of Effort requirement.

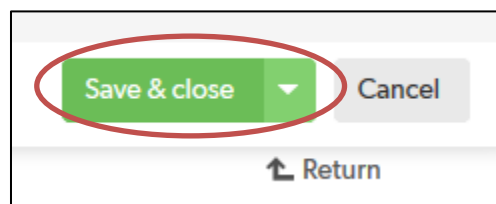
**Each LEA's FY20 State/Local Expenditures for Maintenance of Effort is pre-populated using the data that the LEA submitted last year.**

**If your LEA does not receive federal funds through an ESEA-covered program you can disregard this section.** ESEA-covered programs include:

- Title I, Part A: Improving Basic Programs Operated by LEAs;
- Title II, Part A: High Quality Teachers, Principals, and Other School Leaders;
- Title III, Part A: English Language Acquisition;
- Title IV, Part A: Student Support and Academic Enrichment; and
- Title IV, Part B: 21st Century Community Learning Centers. (ESEA Sec. 8101(11)).

For more information about the Maintenance of Effort requirement and calculation, please review the [Maintenance of Effort memo](#) and the [Maintenance of Effort Optional Planning Tool](#).

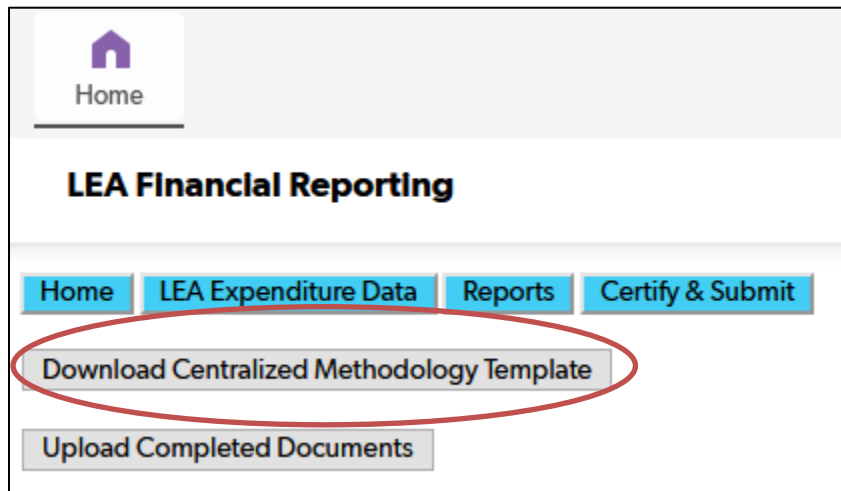
- 7) After provided financial expenditure data, click on the “Save & Close” button in the top right corner of the page. This will save your work and redirect you to the expenditures summary page.



### **Centralized Expenditures Template Submission Instructions**

- 8) The next step is to provide your LEA's Centralized Methodology Template. **All LEAs need to submit the Centralized Methodology Template, even if the LEA has no centralized expenditures.**

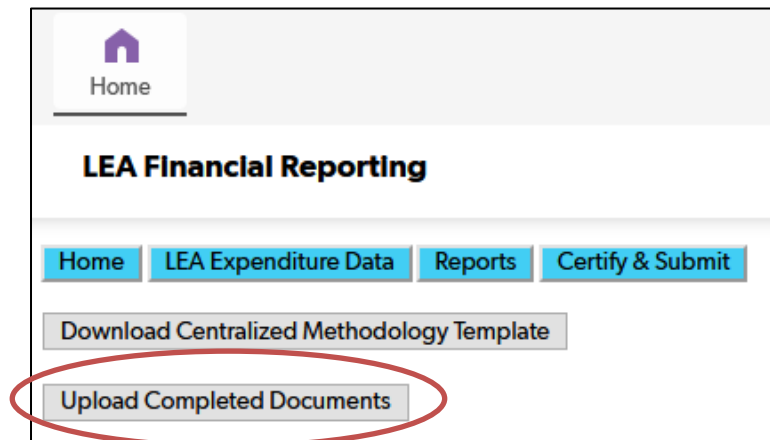
From the home page, click on the "Download Centralized Methodology Template" button. This will prompt you to download a Word document to your computer. Download and save the file to your computer.



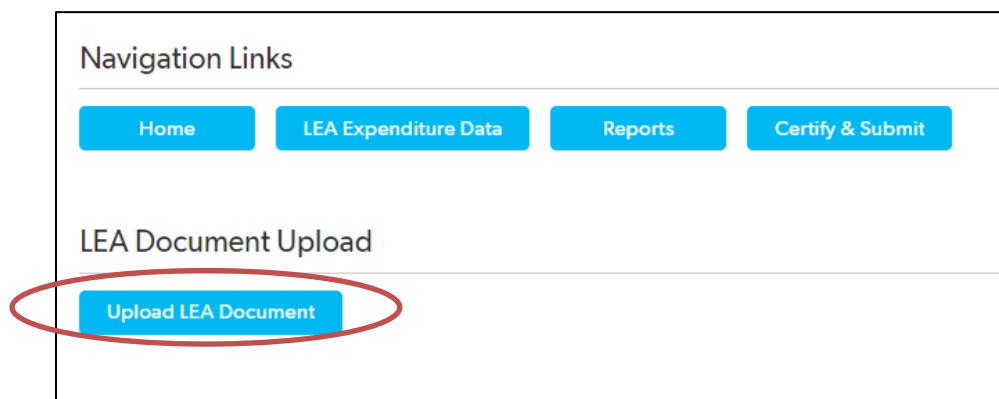
- 9) Open the Centralized Methodology Template and follow the instructions in the document.

If your LEA has centralized expenditures, you are required to complete Section 1 and Section 2 of the template. If your LEA has no centralized expenditures, you only need to complete Section 1.

- 10) When the template is completed, save the document on your computer. Navigate to the LEA Financial Reporting application home page. Click the "Upload Completed Documents" button.



11) On the next page, click the "Upload LEA Document" button.



On the following screen, select your LEA from the "LEA" dropdown box. For "Document Type" dropdown box select Centralized Methodology Expenditure." Click on the "Choose File" button to select your saved file.

After you have selected your completed centralized methodology template, select "Save & Close."



## LEA Documents > Add LEA Document

LEA \*

OSSE LEA



LEA Code

220

Document Type \*

Centralized Methodology Expenditure ▼

Document \*

Choose File

No file chosen

Save & close ▼

Cancel

12) Upon submission of the centralized methodology document, you will see a summary of your uploaded document. Clicking on your LEA name will bring you to a list of your submitted documents.

LEA Document Submission Summary		
This report summarizes the template documents that were submitted by the LEA. This includes the Centralized Methodology template.		
LEA Code	LEA Name	Number of Lea documents
220	<a href="#">OSSE LEA</a>	1
Totals (1 groups)		1

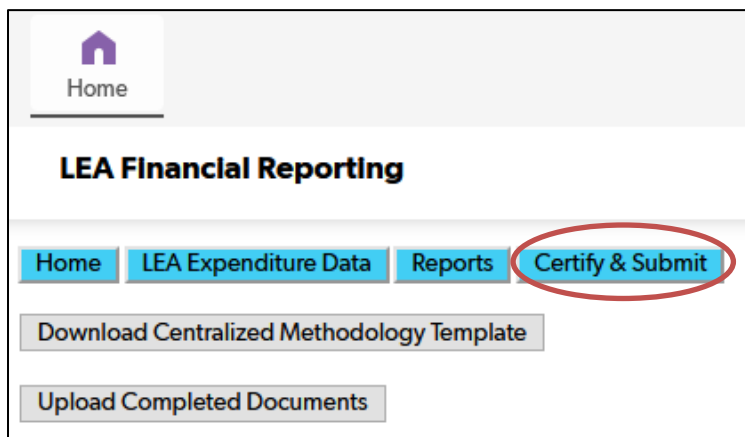
If you upload more than one Centralized Methodology Expenditure template, OSSE will use the most recent file that you have uploaded.

LEA Documents >						
<div> <div> <div></div> <div>FILTERS</div> </div> <div> <div>Related LEA</div> <div>220</div> </div> <div> <div>LEA Code</div> <div>220</div> </div> <div> <div>LEA Name</div> <div>OSSE LEA</div> </div> <div> <div>Document Type</div> <div>Centralized Methodology Expenditure</div> </div> </div> <div> <div>Search these lea documents</div> <div>Q</div> </div>						
2 Lea documents			LEA Code is '220' AND ...			
	Related LEA	LEA Code	LEA Name	Document	Document Type	
	<a href="#">220</a>	220	OSSE LEA	<a href="#">OSSE Logo - Flat_Red PNG.png</a>	Centralized Methodology Expenditure	
	<a href="#">220</a>	220	OSSE LEA	<a href="#">Centralized Methodology template_final.docx</a>	Centralized Methodology Expenditure	

After you upload your Centralized Methodology Expenditure template, you can proceed to certify and finalize your submission to OSSE.

## Certification and Submission

- 13) When your LEA's school and centralized expenditures are input and your Centralized Methodology Expenditure template document is uploaded, you can certify and submit your data to OSSE. From the application homepage, click on the "Certify & Submit" button.



The next page contains a brief description of the submission process. Click on the "Certify and Submit" button next to your LEA's name to proceed.

LEA Code	LEA Name	Add LEA Certification
220	OSSE LEA	<a href="#">Certify &amp; Submit</a>

- 14) The following page contains a summary of all of the expenditure information that will be submitted to OSSE. Review all the financial data and calculations on this page before certifying and submitting. The School-Level Expenditures and LEA Excluded Expenditures will be reported on the DC School Report Card, so please ensure that the information is accurate and complete. If any information is incorrect, please go back to the LEA Expenditure Data page to edit.

The LEA Expenditures Summary shows the LEA-level per-pupil expenditures as well as the LEA's total expenditures for the school year.

LEA Expenditure Data Summary												
Full Report   More ▾ 1 LEA												
	LEA Code	LEA Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total Total School Share of Centralized Expenditures State/Local	Total Excluded Expenditures	Total Expenditures	Total Enrollment Count FY20	Per-Pupil Expenditure State/Local	Per-Pupil Expenditure Federal	Per-Pupil Expenditure Total
	220	OSSE Academy	\$300,000.00	\$300,000.00	\$600,000.00	\$1,200,000.00	\$0	\$2,400,000	673	\$2228.83	\$1337.30	\$3566.12

The School Level Expenditures summary shows the total expenditures and per-pupil expenditures for each school.

▼ School Level Expenditures													
Full Report   Grid Edit   More ▼ 3 Schools													
	LEA Code	LEA Name	School Code	▼ School Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total School Share of Centralized Expenditures State/Local	Total School Expenditures	Enrollment Count FY20	Per Pupil Expenditure State/Local	Per Pupil Expenditure Federal	Per Pupil Expenditure Total
👁	220	OSSE Academy	2221	OSSE Academy Elementary School	\$100,000.00	\$100,000.00	\$200,000.00	\$400,000.00	\$800,000	243	\$2057.61	\$1234.57	\$3292.18
👁	220	OSSE Academy	2223	OSSE Academy High School	\$100,000.00	\$100,000.00	\$200,000.00	\$400,000.00	\$800,000	200	\$2500.00	\$1500.00	\$4000.00
👁	220	OSSE Academy	2222	OSSE Academy Middle School	\$100,000.00	\$100,000.00	\$200,000.00	\$400,000.00	\$800,000	230	\$2173.91	\$1304.35	\$3478.26
TOT					\$300,000.00	\$300,000.00	\$600,000.00	\$1,200,000.00	\$2,400,000	673			

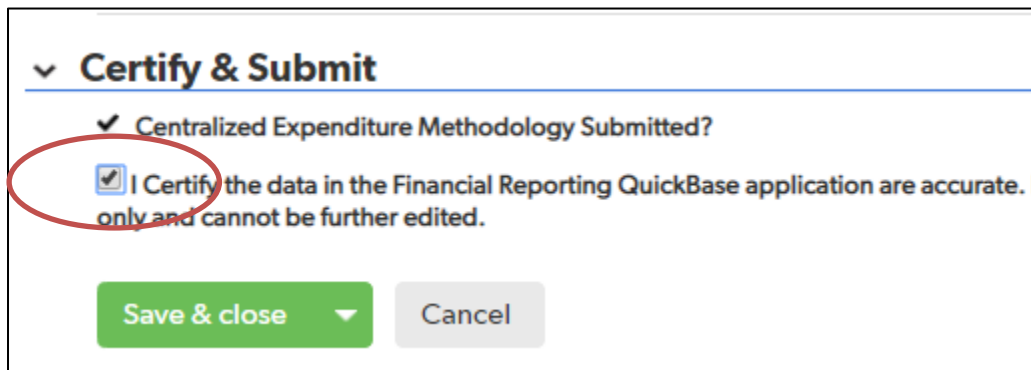
The Maintenance of Effort (MOE) Summary shows the results of the MOE test. It also shows the details for the per-pupil expenditure test and the aggregate expenditure test. **The MOE test only applies for LEAs that receive funds under ESEA covered programs. If MOE does not apply for your LEA, you can ignore the MOE section.**

▼ Maintenance of Effort (MOE) Summary			
MOE Summary Report			
Full Report   More ▼ 1 LEA			
	LEA Code	LEA Name	MOE Status
👁	220	OSSE LEA	Met MOE

15) If all of the expenditures and data on the summary page are accurate, and the Centralized Methodology Expenditure template is uploaded, you can proceed to certify and submit your LEA's data to OSSE.

If the Centralized Methodology Expenditure template is properly uploaded, the check box will automatically be checked off. If the check box is not checked off, please go back and upload your Centralized Methodology Expenditure template.

Check the box that states that you certify the data, and click on the "Save & Close" button. **Once you check the box and "Save & Close" you will not be able to edit your data. Please make sure that everything is correct before you check the box and click on "Save & Close."**



✓ **Certify & Submit**

✓ Centralized Expenditure Methodology Submitted?

☒ I Certify the data in the Financial Reporting QuickBase application are accurate. I only and cannot be further edited.

Save & close ▼ Cancel

### **Next Steps and Additional Resources**

The deadline for submitting is **Monday, March 14**. OSSE will review all submitted data for completeness and accuracy. If a submission is incomplete or appears inaccurate, OSSE will notify the LEA and re-open the application, if necessary, so that the LEA can correct the submission. Corrections need to be completed by Friday, March 25.

If you have any questions, please contact OSSE Senior Advisor for Budget & Finance, Ryan Aurori at [Ryan.Aurori@dc.gov](mailto:Ryan.Aurori@dc.gov).

For additional information regarding the per-pupil expenditure reporting, maintenance of effort requirement, and the LEA Financial Reporting application, please see the following resources:

[LEA Financial Reporting application](#)

[LEA Financial Reporting Requirements and Guidelines](#)

[LEA Financial Reporting application - Training Session Presentation](#)

[Maintenance of Effort memo](#)

[Maintenance of Effort Optional Planning Tool.](#)